PRINT YOUR NAME (LAST, First, M.I.)	APPLICATION FOR 2004-2005 PERMIT TO PRACTICE Access this form via website at: www.hawaii.gov/dcca/pvl BOARD OF PUBLIC ACCOUNTANCY						APPROVED	DENIED	
							Initials/date		
	←Print name at left and below.						CPAI-		
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(LAS	Name (First-Middle) (Last)								
ME	Name (First-ivildule)	(Lust)		CE USI					
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γου	Mailing Address (Include apt. no. city, state & zip code)								
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		T=# D	Ta : 10 " 11						
Licer	se No. CPA-	Eff. Date of License	Social Security No.		Phone No. (days)				
Man	ne & Address of Employe	ar.							
ivaii	ie & Address of Employe	ii.				1.	<u>INSTRUCTIONS:</u> Complete and submit this form in <u>DUPLICATE</u> . Us	e tvpewriter	
							or print <u>legibly</u> . After review by the board, one of sent back to the licensee.		
						2.	YOU ARE NOT REQUIRED TO TURN IN SUI	PPORTING	
					DOCUMENTS (e.g., CPE Certificates of Completion) WI YOUR PERMIT TO PRACTICE APPLICATION. HOWEVE				
	Answer only if you held a 2002-03 Permit to Practice:						BE SURE TO RETAIN THESE SUPPORTING DOCUMENT TO BE SUBMITTED TO THE BOARD IN THE EVENT YO		
	Was the 2002-03 Permit to Practice your first Hawaii						ARE NOTIFIED THAT YOUR APPLICATION	IS BEING	
	permit?Yes No						AUDITED. THE RETENTION PERIOD IS TWO PERIODS.	RENEWAL	
	If "yes", what was the effective date of the permit?						ALL CREDITS MUST HAVE BEEN EARNED \ MONTHS PRIOR TO APPLICATION.	WITHIN 24	
ш							Incomplete and/or irregular applications will not be a	•	
							ALL SPONSORS MUST BE PREAPPROVED BOARD OR NASBA.	BY THE	
PRACTICE	TURN OVER & COMPLETE PAGE 2, "CPE Computation Work Sheet for						Refer to "FEES" below.		
	2004-2005 Permit to Practice"						Make check payable to: COMMERCE & CONSUMER AFFAIRS.		
1	UPON COMPLETION OF PAGE 2, return here and complete this page.						(A \$15.00 service fee will be charged for checks whonored and returned by the bank.)	nich are not	
PERMIT TO							Mail all items to:		
ЬË							Board of Public Accountancy DCCA, PVL		
	How many (deficience page 2, line 6?	y) hours are show	vn on		P.O. Box 3469 Honolulu, HI 96801				
					To practice, a license and a permit must be renewe Please refer to Chapters 466 HRS, and 16-71 HAR				
	How many carryover hours are shown on page 2, line 7? () hrs.						Trease relet to Chapters 400 Fixes, and 10-7 Frank	•	
	Check one:								
	Accept this application	on for a "Permit to	Practice" as a:						
FEES	() Sole Practitioner								
	() Partner() Principal of public accounting firm								
ш	Staff member of one of the above								
	(Application for Permit-\$25, Permit to Practice (Staff)-\$30 or Permit to Practice						ers)-\$100)		
	ALL FEES ARE NO	N-REFUNDABLE							
CEE	TIFICATION BY APP	I ICANT:							
OLI							English and the second of the development		
misr	epresentation is group	nds for refusal or	subsequent rev	ocation of lice	ense (Hawaii Rev	⁄isėd	olication are true and correct. I understand I Statutes section 466-9). I further certify t	d that any hat I have	
read	and will abide by the	provisions of Hav	vaii Revised Stat	tutes Chapter	466 and Hawaii A	dmir	nistrative Rules Chapter 16-71.		
Date	D:				Signature:				
This r	his material can be made available for individuals with special needs. Please Acct Peri all the Licensing Branch Manager at (808) 586-3000 to submit your request.					mit:	App 005 Permit 011	\$ 25 \$100	
🗤		(,			Acct Permit-STA	FF:	App 005	\$ 25	
ODA 00 0000D						Service Fee BCF			

IMPORTANT NOTICE:

The Board of Public Accountancy intends to require CPE in ethics for the 2006-2007 Permit to Practice. The number of CPE hours has not yet been determined. Be sure to check the Board's website at www.hawaii.gov/dcca/pvl/areas_accountancy.html for updates, or call the Board's office at (808) 586-2696.

*CONTINUING PROFESSIONAL EDUCATION (CPE) COMPUTATION WORK SHEET FOR 2004-2005 PERMIT TO PRACTICE

			CPE HOURS						
1.	EXAMINATION CREDIT	-							
CPE CREDITS FOR PASSING UNIFORM CPA EXAM. DATE NOTIFIED OF PASSING EXAM If notified of passing exam within 2 years of the date of this application, enter 80 hrs. If notified of passing exam within 3 years of the date of this application, enter 40 hrs.									
2.	Carryover credits from 2002-03 biennium. (Attach copy of 2002-03 Permit to Practice application verifying carryover hours.)	2.							
3.	List qualified CPE hours earned within the past twenty-four months.								
	HAWAII STATE NASBA BOARD CPE PROGRAM SPONSOR REGISTRY NO. or INDEX NO. HOURS DATE								
		3.							
1.	TOTAL of lines 1, 2, and 3.	4.							
5.	Less 2004-2005 CPE requirement.	5.	(80)**						
3.	. (Deficiency) or Credit Balance.								
7.	Carryover hours for 2006-2007 biennium (Maximum carryover: 40).	7.							
*No	ote: Any licensee who fails to verify that the licensee has earned 80 continuing professional education hours will not be permitted to practice until the 80 hour requirement has been met. A current license and permit to practice are required to practice public accounting actively and to hold oneself out to be a CPA or PA.								
	** Licensees who obtained their FIRST permit in 2002-03 may renew their permit on a prorated basis (10 CPE hours per quarter) dependent on the effective date of the initial permit - see section 16-71-33(b) Hawaii Administrative Rules. (FIRST permit issued: 1st quarter 2002 - 80 hours required for renewal, 2nd quarter 2002 - 70 hours, 7th quarter								

2003 - 20 hours; 8th quarter 2003 - 10 hours.)